

EXHIBIT B

Labor costs incurred by Textron Inc. in connection with Project Wing

Name	Employer	Hours Spent on Wing	Hourly Rate*	Total Implied Cost
Donnie Braunstein (Legal)	Textron Inc.	35	\$500	\$17,500
Arnold Friedman (Legal)	Textron Inc.	20	\$750	\$15,000
Christopher Johnson (Risk Management/ Insurance)	Textron Inc.	20	\$250	\$5,000
David Stonestreet (Tax)	Textron Inc.	20	\$500	\$10,000
TOTAL				\$47,500

* Rate shown is the equivalent rate of outside legal counsel or risk management consultants having substantially similar qualifications and experience.